



U.S. Department of  
Transportation  
Office of the Secretary  
of Transportation

ACCOUNTING STATEMENT —  
ACCRUED UNBILLED COSTS

FHPM Vol. I, Chap. 6, Sec. 4

1. REPORTING DATE

2. REGION

3. STATE

NOTE: (See Instructions on Reverse Side)

4. FEDERAL-AID	5. ACCRUED UNBILLED COSTS (Dollars)	6. OTHER APPROPRIATIONS			
		7. FHWA CODE	8. ACCRUED UNBILLED COSTS (Dollars)	COL. 7 CONT'D.	COL. 8 CONT'D.
A PRIMARY A07, X12, 001, 012, 013		072			
		<del>088, 089</del>			
		098, 099			
		106			
B RURAL PRIMARY A08, X73, 073, 074		115			
		118			
C PRIORITY PRIMARY A01, A12, A13, X13		130			
		133			
D CONSOLIDATED PRIMARY A04, A14, X14, 010		136			
		137			
Z DISCRETIONARY PRIMARY 071		138			
		139			
F SECONDARY B07, X22, 021, 023, 022		140			
		141			
		142			
B RURAL SECONDARY B08, X75, 075, 076		144			
		145			
H URBAN HIGHWAYS C07, U44, U45, X32, 033, 031, 032		146			
		148			
		151			
		153			
I URBAN SYSTEM HIGHWAYS W07, W32, W33, W36, W37, X30, X32, W08, W38		158			
		171			
J INTERSTATE 041, 042, 043		616			
K INTERSTATE RESURF. 044, 047		627, 629			
		628			
L INTERSTATE GAPS 045, 046		631			
		633			
M TOPICS C08, T44, T45, X77, 077, 078		637			
		638, 639			
		641, 642			
N HPR 080, 082		643			
		655			
O SPECIAL URBAN HIGH DENSITY 134		<del>649, 659, 669</del>			
		666			
P TRANSITION QUARTER 124, 125		667			
		679			
Q OTHER FEDERAL-AID SEE ATTACHMENT		680			
		681			
TOTAL FEDERAL-AID		685, 686			
		688, 689			
		693			
		697			
9. SIGNATURE (SHA Official)	DATE	855			
10. SIGNATURE (FHWA Representative)	DATE	TOTAL OTHER			
		GRAND TOTAL (COL. 5 + 8)			

INSTRUCTIONS FOR USING **FHWA 186**  
ACCOUNTING STATEMENT – ACCRUED **UNBILLED** COSTS

1. Reporting date – (a) the State submits the original and one copy as of the last day of each calendar quarter to the **FHWA** division office not later than the eighth working day following the end of the quarter; (b) the division office forwards the original to the regional office by the date prescribed by the regional headquarters; (c) the regional office summarizes the States' totals and forwards the original and one copy to the Washington office by the fifteenth working day of the month following the quarter. The accrued **unbilled** costs by State will also be shown at the end of the fiscal year.
2. Recording Guidelines – The regional offices will make no entries for accrued **unbilled** costs. The Washington office will record all **unbilled** costs to **FHWA-1001**, General Ledger Trial Balance. Accrued **unbilled** costs are recorded on the first day of each quarter and are not reversed until the beginning of the next quarter.
3. Column 5 – Federal-Aid – accrued **unbilled** costs are listed for each line item(s). Additional Federal-Aid appropriation(s) are listed on an attachment and the total inserted on line **Q**.
4. Columns 7 and 8 – Other Appropriations – accrued **unbilled** costs are listed for each line item(s) with additional "Other Appropriations" itemized in the blank spaces provided.
5. Items 9 and **10** – Signature and date of **SHA** official and **FHWA** authorized representative

Remarks may be shown below or on separate sheet.